## ABSTRACT OF THE DISCLOSURE

A method for manufacturing a flexible panel is disclosed, which has the following steps. First, a first substrate having a plurality of functional switches or conducting lines thereon is provided. Then, a second substrate is bonded on the functional switches or conducting lines, and the first substrate is thinned to a predetermined thickness subsequently. Afterwards, a flexible third substrate is adhered on the first substrate, wherein the first substrate is sandwiched between the second substrate and the third substrate. Finally, the second substrate is removed.

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